

STATE OF HAWAII - DEPARTMENT OF TAXATION  
**POWER OF ATTORNEY**

**PART I** **POWER OF ATTORNEY (Please type or print.)**

**1 Taxpayer Information.** Taxpayer(s) must sign and date this form on page 2, line 7.

Taxpayer name(s) and address (Please type or print.)	Social security number(s) _____ _____ _____ _____ _____ _____	Federal employer identification number
	Daytime telephone number (    )	Fax number (    )
	E-mail address	

hereby appoint(s) the following representative(s) as attorney(s)-in-fact:

**2 Representative(s)** must sign and date this form on page 2, Part II.

Name and address	Telephone No. (    ) _____ Fax No. (    ) _____ E-mail address _____ Check if new: Address <input type="checkbox"/> Telephone <input type="checkbox"/> Fax <input type="checkbox"/> E-mail <input type="checkbox"/>
Name and address	Telephone No. (    ) _____ Fax No. (    ) _____ E-mail address _____ Check if new: Address <input type="checkbox"/> Telephone <input type="checkbox"/> Fax <input type="checkbox"/> E-mail <input type="checkbox"/>
Name and address	Telephone No. (    ) _____ Fax No. (    ) _____ E-mail address _____ Check if new: Address <input type="checkbox"/> Telephone <input type="checkbox"/> Fax <input type="checkbox"/> E-mail <input type="checkbox"/>
Name and address	Telephone No. (    ) _____ Fax No. (    ) _____ E-mail address _____ Check if new: Address <input type="checkbox"/> Telephone <input type="checkbox"/> Fax <input type="checkbox"/> E-mail <input type="checkbox"/>

to represent the taxpayer(s) before the Department of Taxation, State of Hawaii, for the following tax matters:

**3 Tax Matters**

Hawaii Tax I.D. Number	Type of Tax (Income, General Excise, etc.)	Tax Form Number (N-11, N-12, N-13, G-49, etc.)	Year(s) or Period(s)
<b>W</b> _____ - _____			
<b>W</b> _____ - _____			
<b>W</b> _____ - _____			
<b>W</b> _____ - _____			

**4 Acts Authorized.**—The representatives are authorized to receive and inspect confidential tax information and to perform any and all acts that I (we) can perform with respect to the tax matters described on line 3, for example, the authority to sign any agreements, consents, tax clearance applications, or other documents. The authority does not include the power to receive refund checks, the power to substitute another representative, the power to sign certain returns, or the power to execute a request for disclosure of tax returns or return information to a third party.

List any specific additions or deletions to the acts otherwise authorized in this power of attorney: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**5 Notices and Communications.**—Original notices and other written communications will be sent to you and a copy to the first representative listed on line 2.

- a** If you also want the second representative listed to receive a copy of notices and communications, check this box ..... ➤ ☐
- b** If you do not want any notices or communications sent to your representative(s), check this box ..... ➤ ☐

**6 Retention/Revocation of Prior Power(s) of Attorney.**—The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the State of Hawaii for the **same** tax matters and years or periods covered by this document. If you do not want to revoke a prior power of attorney, check here ..... ➤ ☐

**YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.**

**7 Signature of Taxpayer(s).**—If a tax matter concerns a joint return, **both** husband and wife must sign if joint representation is requested. If signed by a corporate officer, partner, guardian, tax matters partner/person, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.

➤ **IF THIS POWER OF ATTORNEY IS NOT SIGNED, IT WILL BE RETURNED.**

_____ Signature	_____ Date	_____ Title (if applicable)
_____ Print Name	_____ Print name of taxpayer from line 1 if other than individual	
_____ Signature	_____ Date	_____ Title (if applicable)
_____ Print Name		

**PART II SIGNATURE OF REPRESENTATIVE(S)**

Social Security Number (Last 4 numbers)	Type or Print Name	Signature	Date

**Filing the Power of Attorney**

File the original, photocopy, or facsimile transmission (fax) with each letter, request, form, or other document for which the power of attorney is required. For example, if you wish to designate an individual to represent you in obtaining tax clearance certificates, a copy of Form N-848 must be filed each time you submit Tax Clearance Applications. The Department does not maintain a permanent, centralized file of powers of attorney.